[31st July 1962

APPENDIX IV

[*Vide* Item IV (1) on page 513.]

[L.A. Bill No. 10 of 1962 (as passed by the Assembly).]

A Bill further to amend the Madras Motor Vehicles Taxation Act, 1931.

BE it enacted by the Legislature of the State of Madras in the Thirteenth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras Motor Vehicles Taxation (Amendment) Act, 1962.

(2) It shall be deemed to have come into force on the 1st day of July 1962.

2. *Amendment of section 4, Madras Act III of* 1931.—In section 4 of the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931) (hereinafter referred to as the principal Act), after sub-section (2), the following sub-section shall be added, namely :—

" (3) A notification under sub-section (1) may be issued so as to have retrospective effect from a date not earlier than the 1st day of July 1962.

3. *Insertion of new section 4-A in Madras Act III of* 1931.—After section 4 of the principal Act, the following section shall be inserted, namely :—

" 4-A. *Additional tax payable in certain cases.*—(1) Notwithstanding anything contained in this Act, in the case of a motor vehicle for which tax has been paid for the quarter ending with the 30th September 1962, half-year ending with the 30th September 1962, or the year ending with the 31st March 1963, before the publication of the notification under sub-section (1) of section 4 issued immediately after the publication of the Madras Motor Vehicles Taxation (Amendment) Act, 1962 in the Official Gazette—

(i) the additional tax payable under such notification for the quarter aforesaid shall be the difference between the amount already paid and the amount payable at the higher rate specified in such notification;

(ii) the additional tax payable under such notification for the half-year or year aforesaid shall bear the same proportion to the difference between the amount already paid and the amount payable at the higher rate specified in such notification, as the unexpired portion of the half-year or year aforesaid bears to the half-year or year, as the case may be.

Explanation.—For the purpose of calculating the unexpired portion of the half-year or year, a part of a month shall be deemed to be a full month.

(2) The additional tax referred to in sub-section (1) of this section shall be payable by the person referred to in clause (*a*) of sub-section (1) of section 5 on or before the 30th September 1962."

31st July 1962]

4. *Amendment of section 5, Madras Act III of* 1931.—In sub-section (1) of section 5 of the principal Act, after clause (*d*), the following clause shall be added, namely :—

" (*e*) A notification under clause (*c*) may be issued so as to have retrospective effect from a date not earlier than the 1st day of July 1962 ".

5. *Insertion of new section 5-A in Madras Act III of* 1931.—After section 5 of the principal Act, the following section shall be inserted, namely :—

" 5-A. *Additional tax payable in respect of certain temporary licences.*—(1) Notwithstanding anything contained in this Act, where before the publication of the notification under clause (*c*) of sub-section (1) of section 5 issued immediately after the publication of the Madras Motor Vehicles Taxation (Amendment) Act, 1962 in the Official Gazette, a temporary licence has been issued in respect of any motor vehicle for any period after the 30th June 1962, the additional tax payable under such notification in respect of such vehicle shall—

(i) in any case where such licence remains unexpired after the 30th June 1962, bear the same proportion to the difference between the amount already paid and the amount payable at the higher rate specified in such notification, as the period of the licence remaining unexpired after the 30th June 1962 bears to the whole period of the licence;

(ii) in any case where the period of such licence commences on or after the 1st July 1962, be the difference between the amount already paid and the amount payable at the higher rate specified in such notification.

(2) The additional tax referred to in sub-section (1) shall be payable on or before the 30th September 1962 by the person to whom the licence aforesaid was granted."

6. *Amendment of section* 16, *Madras Act III of* 1931.—For sub-section (3) of section 16 of the principal Act, the following sub-sections shall be substituted, namely :—

" (3) All rules made under this section shall be published in the Official Gazette and, unless they are expressed to come into force on a particular day, shall come into on the day on which they are so published.

(4) Every rule made under this section shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule ".

[31st July 1962

7. *Substitution of new Schedules for Schedules II and III in Madras Act III of* 1931.—For Schedule II and Schedule III to the principal Act, the following Schedules shall respectively be substituted namely :—

SCHEDULE II.

[*See* section 4 (2).]

Classes of vehicles. (1)	*Maximum quarterly tax.* *For vehicles fitted with pneumatic tyres.* (2) RS. NP.	*For other vehicles.* (3) RS. NP.
1 Motor cycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 408 kgs, *in* weight, unladen—		
(*a*) Bicycles below 3½ horse-power if not used for drawing a trailer or side-car	9 00	12 00
(*b*) Bicycles below 3½ horse power if used for drawing a trailer or side-car and bicycles of and above 3½ horse-power whether used for drawing a trailer or side-car or not ..	12 00	15 00
(*c*) Tricycles	12 00	15 00
2 Invalid carriages	7 50	10 00
3 Goods vehicles—		
(*a*) Dot motor cycle trucks not exceeding 300 kgs. in weight, laden	33 00	43 00
(*b*) Other vehicles not exceeding 1,000 kgs. in weight, laden	67 00	100 00
(*c*) Vehicles exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight, laden ..	133 00	200 00
(*d*) Vehicles exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight, laden ..	160 00	240 00
(*e*) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight laden ..	210 00	315 00
(*f*) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden ..	270 00	405 00
(*g*) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs in weight, laden ..	400 00	600 00
(*h*) Vehicles exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight, laden ..	500 00	750 00
(*i*) Vehicles exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight laden ..	600 00	900 00
(*j*) Vehicles exceeding 9,000 kgs. but not exceeding 9,500 kgs. in weight, laden ..	650 00	975 00
(*k*) Vehicles exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight, laden ..	700 00	1,050 00
(*l*) Vehicles exceeding 10,500 kgs. in weight, laden	800 00	1,200 00
(m) Tax payable in respect of trailers used for carrying goods other than trailers falling under clauses 6 and 7 of this Schedule—		
(i) For each trailer not exceeding 1,000 kgs. in weight, laden	50 00	75 00

31st July 1962]

Classes of vehicles.	Maximum quarterly tax.			
	For vehicles fitted with pneumatic tyres.		For other vehicles.	
(1)	(2)		(3)	
	RS.	NP.	RS.	NP.
(ii) For each trailer exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight, laden	99	00	150	00
(iii) For each trailer exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight, laden	113	00	169	00
(iv) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight, laden	158	00	236	00
(v) For each trailer exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden	203	00	304	00
(vi) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight, laden	300	00	450	00
(vii) For each trailer exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight, laden	375	00	563	00
(viii) For each trailer exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight, laden	450	00	675	00
(ix) For each trailer exceeding 9,000 kgs. but not exceeding 9,500 kgs. in weight, laden	487	50	731	25
(x) For each trailer exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight, laden	525	00	787	50
(xi) For each trailer exceeding 10,500 kgs. in weight, laden	600	00	900	00
4. Motor vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1939—				
(i) Vehicles permitted to carry in all—				
(a) Not more than three persons	30	00	45	00
(b) More than three persons but not more than five persons (other than the driver)	75	00	113	00
(ii) Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver) and plying exclusively in the City of Madras or within the limits of municipalities governed by the Madras District Municipalities Act, 1920 or between the Tiruchirappalli and Srirangam or the Tirunelveli, Palayamkottai and Melapalayam Municipalities—				
(a) For every seated passenger (other than the driver and the conductor) which the vehicle is permitted to carry and where the total distance permitted to be covered by the vehicle in a day—				
(1) Does not exceeds 210 kms.	23	00	40	00
(2) Exceeds 210 kms. but does not exceed 270 kms.	23	00	45	00

Classes of vehicles. (1)	Maximum quarterly tax. For vehicles fitted with pneumatic tyres. (2)		For other vehicles. (3)	
	RS.	NP.	RS.	NP.
(3) Exceeds 270 kms...	33	00	50	00
Provided that in respect of a reserve stage carriage or spare bus (by whatever name called) the tax payable shall be Rs. 38 for every seated passenger, or at the maximum rate per seated passenger payable for any of the regular stage carriage of the permit-holder concerned, whichever is less.				
(*b*) For every passenger other then a seated passenger, the driver or the conductor which the vehicle is permitted to carry	5	00	8	50
(iii) Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver) and not plying exclusively in the City of Madras or in the Municipalities or routes aforesaid—				
(*a*) For every seated passenger (other than the driver and the conductor) which the vehicle is permitted to carry and where the total distance permitted to be covered by the vehicle in a day—				
(1) Does not exceed 210 kms.	35	00	50	00
(2) Exceeds 210 kms. but does not exceed 270 kms.	40	00	55	00
(3) Exceeds 270 kms.	45	00	60	00
Provided that in respect of a reserve stage carriage or spare bus (by whatever name called) the tax payable shall be Rs. 45 for every seated passenger or at the maximum rate per seated passenger payable for any of the regular stage carriages of the permit-holder concerned, whichever is less.				
(*b*) For every passenger (other than a seated passenger, the driver or the conductor) which the vehicle is permitted to carry ..	10	00	15	00
Explanation.—Where in pursuance of any agreement between the Government of Madras and the Government of any other State, tax in respect of any stage carriage plying on a route lying partly in the State of Madras and partly in the other State, is payable to the Government of Madras. the tax in respect of such vehicle shall be calculated on the total distance covered by the stage carriage in such route.				
(iv) Vehicles permitted to ply solely as contract carriage (not being stage carriages plying as contract carriages) and to carry more than five persons (other than the driver)—				
For every person (other than the driver) which the vehicle is permitted to carry ..	30	00	45	00

31st July 1962]

Classes of vehicles.	*Maximum quarterly tax.*			
	For vehicles fitted with pneumatic tyres.		*For other vehicles.*	
(1)	(2)		(3)	
	RS.	nP.	RS.	nP.
5. Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment) used for haulage only—				
(a) Weighing not more than 2,500 kgs. unladen	100	00	150	00
(b) Weighing more than 2,500 kgs. unladen	140	00	210	00
6. Fire engines, fire tenders and road water sprinklers—				
(a) Not exceeding 1,000 kgs. in weight, laden	20	00	30	00
(b) Exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight, laden	30	00	45	00
(c) Exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight, laden	40	00	60	00
(d) Exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight, laden	50	00	75	00
(e) Exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden	60	00	90	00
(f) Exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight, laden	75	00	112	50
(g) Exceeding 5,500 kgs. but not exceeding 7,500 kgs. in weight, laden	90	00	135	00
(h) Exceeding 7,500 kgs. but not exceeding 9,000 kgs. in weight, laden	110	00	165	00
(i) Exceeding 9,000 kgs. in weight, laden ..	120	00	180	00
(j) Additional tax payable in respect of such vehicles used for drawing trailers including fire engines trailer pumps—				
(i) For each trailer not exceeding 1,000 kgs. in weight, laden	15	00	22	50
(ii) For each trailer exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight, laden	20	00	30	00
(iii) For each trailer exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight, laden	25	00	37	50
(iv) For each trailer exceeding 2,000 kgs. in weight, laden	40	00	60	00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.				
7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—				
(a) Weighing not more than 700 kgs. unladen	21	00	30	00
(b) Weighing more than 700 kgs. but not more than 1,500 kgs. unladen	30	00	45	0
(c) Weighing more than 1,500 kgs. but not more than 2,000 kgs. unladen	39	00	60	00

[31st July 1962

Classes of vehicles. (1)	Maximum quarterly tax. For vehicles fitted with pneumatic tyres. (2)		Maximum quarterly tax. For other vehicles. (3)	
	RS.	NP.	RS.	NP.
(*d*) Weighing more than 2,000 kgs. but not more than 3,000 kgs. unladen	48	00	72	00
(*e*) Weighing more than 3,000 kgs. unladen.	60	00	90	00
(*f*) Additional tax payable in repect of such vehicles used for drawing trailers—				
(i) for each trailer not exceeding 1 tonne in weight, unladen	12	00	18	00
(ii) for each trailer exceeding 1 tonne in weight, unladen	24	00	36	00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.				

SCHEDULE III.

[*See* section 5 (1) (*c*).]

Classes of vehicles. (1)	Maximum tax for vehicles fitted with pneumatic tyres. For a period not exceeding seven days. (2)		Maximum tax for vehicles fitted with pneumatic tyres. For a period exceeding seven days but not exceeding thirty days. (3)		Maximum tax for other vehicles. For a period not exceeding seven days. (4)		Maximum tax for other vehicles. For a period exceeding seven days but not exceeding thirty days. (5)	
	RS.	NP.	RS.	NP.	RS.	NP.	RS.	NP.
1. Motor cycles whether used for drawing a trailor or sidecar or not, including motor scooters and cycles with attachment for propelling the same by mechanical power ..	2	00	6	00	3	00	8	00
2. Invalid carriages	1	25	3	75	1	75	5	00
3. Goods vehicles—								
(*a*) Vehicles not exceeding 1,000 kgs, in weight, laden	8	50	25	00	12	50	37	50
(*b*) Vehicles exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight, laden	16	50	50	00	25	00	74	00
(*c*) Vehicles exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight. laden	19	00	57	00	29	00	85	00
(*d*) Vehicles exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight, laden	26	00	79	00	40	00	118	00
(*e*) Vehicles exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden .. — ..	34	00	101	00	51	00	152	00

31st July 1962]

Classes of vehicles.	Maximum tax for vehicles fitted with pneumatic tyres.				Maximum tax for other vehicles.			
	For a period not exceeding seven days.		For a period exceeding seven days but not exceeding thirty days.		For a period not exceeding seven days.		For a period exceeding seven days but not exceeding thirty days.	
(1)	(2)		(3)		(4)		(5)	
	RS.	NP.	RS.	NP.	RS.	NP.	RS.	NP.
(f) Vehicles exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight, laden	45	00	135	00	68	00	203	00
(g) Vehicles exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight, laden	58	00	174	00	87	00	259	00
(h) Vehicles exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight, laden	78	00	231	00	115	00	346	00
(i) Vehicles exceeding 9,000 kgs. but not exceeding 9,500 kgs. in weight, laden	83	00	247	00	124	00	372	00
(j) Vehicles exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight, laden	100	00	300	00	150	00	450	00
(k) Vehicles exceeding 10,500 kgs. in weight, laden	120	00	360	00	180	00	540	00
(l) Tax payable in respect of trailers used for carrying goods other than trailers falling under clauses 6 and 7 of Schedule II—								
(i) For each trailer not exceeding 1,000 kgs. in weight, laden	6	50	19	00	9	50	28	00
(ii) For each trailer exceeding 1,000 kgs. but not exceeding 1,500 kgs. in weight, laden ..	12	50	37	50	19	00	55	50
(iii) For each trailer exceeding 1,500 kgs. but not exceeding 2,000 kgs. in weight, laden	14	00	43	00	22	00	64	00
(iv) For each trailer exceeding 2,000 kgs. but not exceeding 3,000 kgs. in weight, laden ..	20	00	59	00	30	00	89	00
(v) For each trailer exceeding 3,000 kgs. but not exceeding 4,000 kgs. in weight, laden ..	26	00	76	00	38	00	114	00
(vi) For each trailer exceeding 4,000 kgs. but not exceeding 5,500 kgs. in weight, laden	34	00	101	00	51	00	152	00
(vii) For each trailer exceeding 5,500 kgs. but not exceeding 7,000 kgs. in weight, laden.	44	00	161	00	65	00	194	00
(viii) For each trailer exceeding 7,000 kgs. but not exceeding 9,000 kgs. in weight, laden ..	59	00	173	00	86	00	260	00
(ix) For each trailer exceeding 9,000 kgs. but not exceeding 9,500 kgs. in weight, laden ..	62	00	185	00	93	00	279	00

[31st July 1962

Classes of vehicles. (1)	*Maximum tax for vehicles fitted with pneumatic tyres.* For a period not exceeding seven days. (2)		For a period exceeding seven days but not exceeding thirty days. (3)		*Maximum tax for other vehicles.* For a period not exceeding seven days. (4)		For a period exceeding seven days but not exceeding thirty days. (5)	
	RS.	nP.	RS.	nP.	RS.	nP.	RS.	nP.
(x) For each trailer exceeding 9,500 kgs. but not exceeding 10,500 kgs. in weight, laden ..	75	00	225	00	113	00	338	00
(xi) For each trailer exceeding 10,500 kgs. in weight, laden ..	90	00	270	00	135	00	405	00
4. Motor vehicles plying for hire and used for the transport of passengers—								
(a) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939 to carry not more than three persons (other than the driver).	13	50	40	00	20	00	60	00
(b) Vehicles in respect of which permits have been issued under the Motor Vehicles Act, 1939 to carry more than three persons (other than the driver) but not more than five persons (other than the driver) for every person other than the driver) which the vehicle is permitted to carry.	3	50	10	00	5	00	15	00
(c) Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver) for every person (other than the driver and the conductor) which the vehicle is permitted to carry and where the total distance permitted to be covered by the vehicle in a day—								
(1) Does not exceed 210 kms.	4	67	14	00	6	67	20	00
(2) Exceeds 210 kms. but does not exceed 270 kms. ..	5	34	16	00	7	34	22	00
(3) Exceeds 270 kms	6	00	18	00	8	00	24	00
(d) Vehicles permitted to ply solely as contract carriages (not being stage carriages plying as contract carriages) and to carry more than five persons (other than the driver) for every person (other than the driver) which the vehicle is permitted to carry.	4	00	12	00	6	00	18	00
5. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—								
(a) Weighing not more than 700 kgs. unladen.	3	00	10	[illegible]	6	00	15	00

31st July 1962]

Classes of vehicles.	Maximum tax for vehicles fitted with pneumatic tyres. — For a period not exceeding seven days.	Maximum tax for vehicles fitted with pneumatic tyres. — For a period exceeding seven days but not exceeding thirty days.	Maximum tax for other vehicles. — For a period not exceeding seven days.	Maximum tax for other vehicles. — For a period exceeding seven days but not exceeding thirty days.
(1)	(2)	(3)	(4)	(5)
	RS. NP.	RS. NP.	RS. NP.	RS. NP.
(b) Weighing more than 700 kgs. but not more than 2,200 kgs., unladen.	5 00	15 00	6 00	18 00
(c) Weighing more than 2,200 kgs., unladen	7 00	21 00	10 00	30 00
(d) Additional tax payable in respect of such vehicles used for drawing trailers—				
(i) For each trailer not exceeding one tonne in weight, unladen.	2 00	3 00	3 00	8 00
(ii) For each trailer exceeding one tonne in weight, unladen.	4 00	10 00	5 00	15 00

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

I certify that this is a Money Bill.

S. CHELLA ANDIAN,
Speaker, Madras Legislative Assembly.

Fort St. George, Madras,
28th July 1962.

APPENDIX V.

[Vide item IV (2) on page 525.]

L.A. Bill No. 13 of 1962.
(As passed by the Assembly).

A Bill further to amend the Madras Motor Vehicles (Taxation of Passengers and Goods) Act, 1952.

BE it enacted by the Legislature of the State of Madras in the Thirteenth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras Motor Vehicles (Taxation of Passengers and Goods) Amendment Act, 1962.

(2) It shall be deemed to have come into force on the 1st day of July 1962.